

1 IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

2 CASE NO. 04-10487 GAO

3 INSITUFORM TECHNOLOGIES, INC.,

4 Plaintiff, :

5 :

vs.

6 :

7 AMERICAN HOME ASSURANCE COMPANY,

:

8 Defendants.

**COPY**

9

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11 -----  
DEPOSITION UNDER ORAL EXAMINATION OF:

CHRIS CAMPOS, CPA

12 January 21, 2008

13 -----

14 REPORTED BY: JENNIFER L. REALMUTO, CSR

15 -----

16

17

18

ESQUIRE DEPOSITION SERVICES

19 90 Woodbridge Center Drive

Woodbridge, New Jersey 07095

20 (732) 283-1008 or (800) 247-8366

21

22 JOB # 64505/12327

23

24

25

1 CHRIS CAMPOS, CPA,  
2 310 Cedar Lane, Teaneck, New Jersey, having been  
3 first duly sworn, testifies as follows:

4

5 DIRECT EXAMINATION BY MR. DESCHENES:

6 Q. Good afternoon, Mr. Campos.

7 A. Good afternoon.

8 Q. Nice to talk to you again. I want to  
9 thank you for making yourself available on such short  
10 notice and on a holiday.

11 A. Good afternoon.

12 Q. Besides the court reporter, is there  
13 anyone else present in the room with you?

14 A. No, sir.

15 Q. Do you understand that you are still  
16 under oath today?

17 A. Yes, sir.

18 Q. All of the previous instructions that  
19 I gave you in our previous deposition session in May  
20 of 2007 apply today, but I think, as we mentioned  
21 before we went on the record, we have to be very  
22 careful not to try to speak over each other today  
23 because we're doing this by telephone.

24 So I will try very hard not to  
25 interrupt you when you are answering a question, and

1 you referred to, besides the source documents you  
2 mentioned, in order to perform the quantitative  
3 analysis?

4 A. I don't believe so.

5 Q. Do you have available, sir, the  
6 spreadsheet that Mr. Philbrick was good enough to  
7 provide to me last week, which is C&S 0138 through  
8 0153?

9 A. Yes.

10 Q. The top of that document has a title.  
11 It says "Summary of Claim Pre- and Post-December 31,  
12 2003 Costs"?

13 A. Yes, I do have it.

14 MR. DESCHENES: Jennifer, could we  
15 mark that as an exhibit, please?

16 (Exhibit 14, Summary of Claim Pre and  
17 Post December 31, 2003, was marked for Identification  
18 by the court reporter.)

19 MR. DESCHENES: Could you please hand  
20 that to the witness?

21 THE WITNESS: She has.

22 BY MR. DESCHENES:

23 Q. Great. Sir, could you please  
24 describe what this document is.

25 A. Well, the first page of that

1 document, C&S 0138, is as you mentioned earlier the  
2 summary of claim pre- and post-December 31, 2003  
3 costs. And it breaks out the various categories as  
4 to the dollar amount based on my analysis that was  
5 through December 31, 2003 and that portion that was  
6 after December 31, 2003, along with showing the  
7 original Phase II amounts setting forth the total  
8 amount of the claim.

9 Q. Did you prepare this document,  
10 Exhibit 14?

11 A. As I said earlier, it was prepared by  
12 Ms. Siri under my direction.

13 Q. Was anyone else involved in the  
14 preparation of this document?

15 A. No, sir.

16 Q. Are there any prior drafts of this  
17 document?

18 A. There are no -- if there are any  
19 drafts, it were a typo or whatever, but no drafts  
20 were maintained. As a matter of policy, I don't  
21 retain drafts. Otherwise, I'd need a warehouse to  
22 store things.

23 Q. And the numbers on these pages,  
24 particularly the first page, where do these numbers  
25 come from?

1 A. The dollar amounts?

2 Q. Yes, sir.

3 A. The dollar amounts on the summary,  
4 with respect to payroll and burden and equipment  
5 burden come from Page 11 of 11, which is C&S 0149.  
6 The remaining amounts, subcontractor and third-party  
7 invoices, those amounts come from C&S 0150.

8 Q. And do those numbers originally come  
9 from the source documents you described earlier?

10 A. The amounts set forth on Pages -- on  
11 the 11 pages --

12 Q. Yes, sir.

13 A. -- of the -- that's entitled "2003  
14 Employee Payroll Breakdown, Phase I Direct Labor,"  
15 all of that came from the binders that I have in my  
16 office, that Section A-1 and A-4.

17 Q. Did you create any other worksheets  
18 or notes or other papers in preparing this document?

19 A. No. This document was prepared  
20 directly from the source data summarized and brought  
21 forth onto the summary.

22 Q. On the first page in front of you of  
23 Exhibit 14, under Phase I, I would like to focus on  
24 the column entitled "Through 12/31/03." Do you see  
25 that?

## SUMMARY OF CLAIMED PRE AND POST DECEMBER 31, 2003 COSTS

Re: Insituform Technologies, Inc.

	Phase 1			Phase 2		Total
	Section	Through 12/31/03	After 12/31/03	Section	Amount	
Payroll & Burden						
Field Gross Payroll Report	A-1	\$ 96,172.41	\$ 418,068.46	E-1	\$ 190,604.44	\$ 704,845.31
Wetout Gross Payroll	A-4	-	24,996.59		-	24,996.59
Labor - Burden and Benefits	A-1 & A-4	28,452.40	184,744.08	E-1	65,908.36	279,104.84
Equipment Burden	A-1 & A-4	63,633.50	354,198.99	E-1	109,479.00	527,311.49
Materials - Tube, Resin and Freight	C-1	-	395,074.52	G-1	106,427.65	501,502.17
Subcontractor and Third Party Invoices						
Equipment Rentals	D-1	-	984.38	H-1	35,992.60	36,976.98
Per Diem and Lodging	D-2	4,138.27	62,314.22	H-2	19,988.22	86,440.71
Expendable and Supplies	D-3	18,636.60	74,330.21	H-3	28,843.54	121,810.35
Miscellaneous Expenses	D-4	13,968.02	186,982.58	H-4	157,642.67	358,593.27
Independent Testing Services	D-5	3,475.00	6,450.00	H-5	550.00	10,475.00
Field Office Expense	D-6	-	1,077.98		-	1,077.98
Air Travel	D-7	2,544.40	6,454.28	H-6	1,813.81	10,812.49
Meals	D-8	130.40	1,202.52	H-7	1,117.27	2,450.19
Subcontractor and Consultants	D-9	1,001,125.88	2,325,997.97	H-8	1,140,777.83	4,467,901.68
Subtotal		\$ 1,232,276.88	\$ 4,042,876.78		\$ 1,859,145.39	\$ 7,134,299.05
Close-out Costs		-	-	I	264,000.00	264,000.00
Total		<u>\$ 1,232,276.88</u>	<u>\$ 4,042,876.78</u>		<u>\$ 2,123,145.39</u>	<u>\$ 7,398,299.05</u>

C&S 0138  
432636.00014

Campos Ex. 14

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Francis L. Russo	10/02/03	282.20	10.77	15.05	20.80	93.84	140.46	350.00	490.46	772.66
Francis L. Russo	10/06/03	268.09	10.23	14.30	19.96	75.26	119.75	332.50	452.25	720.34
Francis L. Russo	12/07/03	90.00	3.44	4.80	6.70	25.27	40.21	210.00	250.21	340.21
Francis L. Russo	10/08/03	169.32	6.46	9.03	12.61	47.54	75.64	210.00	285.64	454.96
Francis L. Russo	10/09/03	380.97	14.54	20.32	28.37	106.94	170.17	472.50	642.67	1,023.64
Francis L. Russo	10/10/03	141.10	5.39	7.53	10.51	39.59	63.02	175.00	238.02	379.12
Francis L. Russo	10/10/03	232.95	5.36	7.49	17.35	25.68	55.88	175.00	230.88	463.83
Francis L. Russo	10/11/03	186.36	4.29	5.99	13.88	20.54	44.70	140.00	184.70	371.06
Francis L. Russo	10/12/03	253.98	9.69	13.55	19.18	-	42.42	-	42.42	296.40
Francis L. Russo	10/13/03	282.20	10.77	15.05	21.31	-	47.13	-	47.13	329.33
Francis L. Russo	10/14/03	310.42	11.85	16.56	23.44	-	51.85	-	51.85	362.27
Francis L. Russo	10/14/03	157.32	6.01	8.39	11.88	-	26.28	-	26.28	183.60
Francis L. Russo	10/15/03	112.88	4.31	6.02	8.52	-	18.85	-	18.85	131.73
Francis L. Russo	10/15/03	279.54	6.43	8.99	21.11	-	36.53	-	36.53	316.07
Francis L. Russo	10/16/03	465.90	10.72	14.98	35.18	-	60.88	-	60.88	526.78
Francis L. Russo	10/17/03	559.08	12.87	17.98	42.22	-	73.07	-	73.07	632.15
Francis L. Russo	10/18/03	372.72	8.58	11.99	28.15	-	48.72	-	48.72	421.44
Francis L. Russo	10/18/03	150.00	5.73	8.00	11.33	-	25.06	-	25.06	175.06
Francis L. Russo	10/21/03	338.64	12.93	18.06	25.25	94.38	150.62	420.00	570.62	909.26
Francis L. Russo	10/22/03	282.20	10.77	15.05	21.05	78.66	125.53	350.00	475.53	757.73
Francis L. Russo	10/23/03	310.42	11.85	16.56	23.15	86.52	138.08	385.00	523.08	833.50
Francis L. Russo	10/24/03	197.54	7.54	10.54	14.73	55.07	87.88	245.00	332.88	530.42
Francis L. Russo	10/24/03	232.95	5.90	8.25	17.37	25.21	56.73	175.00	231.73	464.68
Francis L. Russo	10/25/03	150.00	5.73	8.00	11.19	41.81	66.73	-	66.73	216.73
Francis L. Russo	10/27/03	282.20	10.77	15.05	20.50	105.31	151.63	350.00	501.63	783.83
Francis L. Russo	10/28/03	253.98	9.69	13.55	18.45	94.78	136.47	315.00	451.47	705.45
Francis L. Russo	10/29/03	253.98	9.69	13.55	18.45	94.78	136.47	315.00	451.47	705.45
Francis L. Russo	11/05/03	141.10	5.39	7.53	10.28	51.52	74.72	175.00	249.72	390.82
Francis L. Russo	11/05/03	30.00	1.15	1.60	2.19	10.96	15.90	70.00	85.90	115.90
Francis L. Russo	11/06/03	338.64	12.93	18.06	24.67	123.67	179.33	420.00	599.33	937.97
Francis L. Russo	11/11/03	239.87	9.16	12.79	17.80	69.53	109.28	297.50	406.78	646.65
Francis L. Russo	11/11/03	50.00	1.91	2.67	3.71	14.49	22.78	-	22.78	72.78
Francis L. Russo	11/14/03	180.00	4.56	6.37	13.36	21.48	45.77	280.00	325.77	505.77
Francis L. Russo	11/18/03	56.44	2.15	3.01	4.21	19.82	29.19	70.00	99.19	155.63
Francis L. Russo	11/18/03	225.78	8.62	12.04	16.83	79.28	116.77	280.00	396.77	622.55
Francis L. Russo	11/18/03	56.44	2.15	3.01	4.21	19.82	29.19	70.00	99.19	155.63
Francis L. Russo	11/19/03	56.44	2.15	3.01	4.17	16.88	26.21	70.00	96.21	152.65
Francis L. Russo	11/20/03	395.08	15.08	21.07	29.18	118.12	183.45	490.00	673.45	1,068.53
Francis L. Russo	11/21/03	28.22	1.08	1.51	2.08	8.44	13.11	35.00	48.11	76.33
Francis L. Russo	11/21/03	186.36	4.72	6.60	13.76	23.95	49.03	140.00	189.03	375.39
Francis L. Russo	12/11/03	253.98	9.69	13.55	18.86	73.74	115.84	315.00	430.84	684.82
Francis L. Russo	12/12/03	338.64	12.93	18.06	25.14	98.31	154.44	420.00	574.44	913.08

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Francis L. Russo	12/12/03	45.00	1.72	2.40	3.34	13.06	20.52	105.00	125.52	170.52
Francis L. Russo	12/13/03	169.32	6.46	9.03	12.57	49.17	77.23	210.00	287.23	456.55
Francis L. Russo	12/13/03	100.00	3.82	5.33	7.43	29.03	45.61	-	45.61	145.61
Francis L. Russo	12/15/03	282.20	10.77	15.05	21.12	75.46	122.40	350.00	472.40	754.60
Francis L. Russo	12/16/03	253.98	9.69	13.55	19.01	67.91	110.16	315.00	425.16	679.14
Francis L. Russo	12/18/03	155.21	5.92	8.28	11.62	41.49	67.31	192.50	259.81	415.02
Francis L. Russo	12/18/03	163.07	3.75	5.24	12.21	15.78	36.98	122.50	159.48	322.55
Francis L. Russo	12/18/03	67.50	1.71	2.39	5.05	6.55	15.70	105.00	120.70	188.20
Daniel P. Rosen	10/04/03	1,150.00	43.90	61.34	87.04	151.75	344.03	-	344.03	1,494.03
Daniel P. Rosen	10/11/03	1,150.00	43.90	61.34	87.05	103.91	296.20	-	296.20	1,446.20
Daniel P. Rosen	10/18/03	1,150.00	43.90	61.34	87.05	103.91	296.20	-	296.20	1,446.20
Daniel P. Rosen	10/25/03	1,150.00	43.90	61.34	87.05	103.91	296.20	-	296.20	1,446.20
Daniel P. Rosen	11/01/03	1,150.00	43.90	61.34	87.05	151.75	344.04	-	344.04	1,494.04
Daniel P. Rosen	11/08/03	1,150.00	43.90	61.34	87.04	103.91	296.19	-	296.19	1,446.19
Daniel P. Rosen	11/22/03	575.00	21.95	30.67	43.53	51.96	148.11	-	148.11	723.11
Daniel P. Rosen	12/01/03	230.00	8.78	12.27	17.41	68.54	107.00	280.00	387.00	617.00
Daniel P. Rosen	12/20/03	391.00	14.92	20.86	29.60	100.23	165.61	476.00	641.61	1,032.61
Stephen J. Swierzbin	10/15/03	177.93	6.76	9.45	13.61	-	29.82	-	29.82	207.75
Stephen J. Swierzbin	10/15/03	157.32	5.98	8.35	12.04	-	26.37	-	26.37	183.69
Stephen J. Swierzbin	10/17/03	533.83	13.52	18.90	40.84	-	73.26	-	73.26	607.09
Stephen J. Swierzbin	10/17/03	98.33	2.49	3.48	7.52	-	13.49	-	13.49	111.82
Stephen J. Swierzbin	10/18/03	363.98	9.22	12.88	27.84	-	49.94	-	49.94	413.92
Stephen J. Swierzbin	10/18/03	78.66	1.99	2.78	6.02	-	10.79	-	10.79	89.45
Stephen J. Swierzbin	10/21/03	97.05	3.69	5.15	7.42	-	16.26	-	16.26	113.31
Stephen J. Swierzbin	10/21/03	485.30	12.29	17.18	37.13	-	66.60	-	66.60	551.90
Stephen J. Swierzbin	10/22/03	145.58	5.53	7.73	11.14	24.17	48.57	157.50	206.07	351.65
Stephen J. Swierzbin	10/22/03	145.58	5.53	7.73	11.14	24.17	48.57	157.50	206.07	351.65
Stephen J. Swierzbin	10/22/03	34.00	1.29	1.81	2.60	5.65	11.35	70.00	81.35	115.35
Stephen J. Swierzbin	10/23/03	194.10	7.38	10.31	14.85	32.23	64.77	210.00	274.77	468.87
Stephen J. Swierzbin	10/23/03	194.10	7.38	10.31	14.85	32.23	64.77	210.00	274.77	468.87
Stephen J. Swierzbin	10/23/03	34.00	1.29	1.81	2.60	5.65	11.35	70.00	81.35	115.35
Stephen J. Swierzbin	10/24/03	129.40	4.92	6.87	9.90	21.48	43.17	140.00	183.17	312.57
Stephen J. Swierzbin	10/24/03	129.40	4.92	6.87	9.90	21.48	43.17	140.00	183.17	312.57
Stephen J. Swierzbin	10/24/03	129.40	4.92	6.87	9.90	21.44	43.13	140.00	183.13	312.53
Stephen J. Swierzbin	10/27/03	97.05	3.69	5.15	7.42	16.10	32.36	105.00	137.36	234.41
Stephen J. Swierzbin	10/27/03	97.05	3.69	5.15	7.42	16.10	32.36	105.00	137.36	234.41
Stephen J. Swierzbin	10/27/03	97.05	3.69	5.15	7.42	16.10	32.36	105.00	137.36	234.41
Stephen J. Swierzbin	10/27/03	80.88	3.07	4.29	6.19	13.42	26.97	87.50	114.47	195.35
Stephen J. Swierzbin	10/27/03	42.50	1.62	2.26	3.25	7.05	14.18	87.50	101.68	144.18
Stephen J. Swierzbin	10/28/03	291.50	11.06	15.46	22.27	48.32	97.11	315.00	412.11	703.61
Stephen J. Swierzbin	10/29/03	258.80	9.83	13.74	19.80	42.96	86.33	280.00	366.33	625.13
Stephen J. Swierzbin	10/29/03	51.00	1.94	2.71	3.90	8.46	17.01	105.00	122.01	173.01



## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Stephen J. Swierzbin	11/05/03	274.98	10.45	14.60	21.04	45.65	91.74	297.50	389.24	664.22
Stephen J. Swierzbin	11/05/03	34.00	1.29	1.81	2.60	5.65	11.35	70.00	81.35	115.35
Stephen J. Swierzbin	11/06/03	323.50	12.29	17.18	24.75	53.69	107.91	350.00	457.91	781.41
Stephen J. Swierzbin	11/06/03	72.79	1.84	2.58	5.57	-	9.99	52.50	62.49	135.28
Stephen J. Swierzbin	11/11/03	323.50	12.29	17.18	24.75	53.70	107.92	350.00	457.92	781.42
Stephen J. Swierzbin	11/11/03	51.00	1.94	2.71	3.90	8.46	17.01	105.00	122.01	173.01
Stephen J. Swierzbin	11/12/03	64.70	2.46	3.44	4.95	10.75	21.60	70.00	91.60	156.30
Stephen J. Swierzbin	11/12/03	93.50	3.55	4.96	7.15	15.52	31.18	192.50	223.68	317.18
Stephen J. Swierzbin	11/18/03	355.85	13.52	18.90	27.22	59.07	118.71	385.00	503.71	859.56
Stephen J. Swierzbin	11/18/03	51.00	1.94	2.71	3.90	8.46	17.01	105.00	122.01	173.01
Stephen J. Swierzbin	12/16/03	113.23	4.30	6.01	8.66	18.79	37.76	122.50	160.26	273.49
Stephen J. Swierzbin	12/16/03	25.50	0.97	1.35	1.95	4.23	8.50	52.50	61.00	86.50
John F. Jeskey	10/02/03	309.30	11.81	16.50	23.40	74.63	126.34	350.00	476.34	785.64
John F. Jeskey	10/02/03	52.44	2.00	2.80	3.97	12.65	21.42	70.00	91.42	143.86
John F. Jeskey	10/06/03	293.84	11.22	15.67	22.02	72.45	121.36	332.50	453.86	747.70
John F. Jeskey	10/08/03	48.75	1.86	2.60	3.65	12.03	20.14	105.00	125.14	173.89
John F. Jeskey	10/13/03	185.58	7.08	9.90	14.13	-	31.11	-	31.11	216.69
John F. Jeskey	10/13/03	157.32	6.01	8.39	11.98	-	26.38	-	26.38	183.70
John F. Jeskey	10/14/03	209.76	8.01	11.19	15.97	-	35.17	-	35.17	244.93
John F. Jeskey	10/15/03	309.30	11.81	16.50	23.55	-	51.86	-	51.86	361.16
John F. Jeskey	10/16/03	309.30	11.81	16.50	23.55	-	51.86	-	51.86	361.16
John F. Jeskey	10/17/03	582.36	14.10	19.71	44.34	-	78.15	-	78.15	660.51
John F. Jeskey	10/18/03	582.36	14.10	19.71	44.34	-	78.15	-	78.15	660.51
John F. Jeskey	10/18/03	100.00	3.82	5.33	7.61	-	16.76	-	16.76	116.76
John F. Jeskey	10/20/03	278.37	10.63	14.85	21.20	53.65	100.33	315.00	415.33	693.70
John F. Jeskey	10/20/03	97.50	3.72	5.20	7.42	18.80	35.14	210.00	245.14	342.64
John F. Jeskey	10/21/03	371.16	14.17	19.80	28.26	71.54	133.77	420.00	553.77	924.93
John F. Jeskey	10/22/03	309.30	11.81	16.50	23.55	59.62	111.48	350.00	461.48	770.78
John F. Jeskey	10/23/03	92.79	3.54	4.95	7.07	17.88	33.44	105.00	138.44	231.23
John F. Jeskey	10/23/03	388.24	9.84	13.74	29.56	8.65	61.79	280.00	341.79	730.03
John F. Jeskey	10/24/03	582.36	14.75	20.62	44.34	12.96	92.67	420.00	512.67	1,095.03
John F. Jeskey	10/25/03	250.00	9.54	13.34	19.04	48.19	90.11	-	90.11	340.11
John F. Jeskey	10/27/03	371.16	14.17	19.80	27.60	118.75	180.32	420.00	600.32	971.48
John F. Jeskey	10/30/03	162.50	6.20	8.67	12.08	51.99	78.94	350.00	428.94	591.44
John F. Jeskey	11/05/03	216.51	8.26	11.55	16.41	50.74	86.96	245.00	331.96	548.47
John F. Jeskey	11/05/03	32.50	1.24	1.73	2.46	7.62	13.05	70.00	83.05	115.55
John F. Jeskey	11/06/03	371.16	14.17	19.80	28.13	86.94	149.04	420.00	569.04	940.20
John F. Jeskey	11/06/03	150.00	5.73	8.00	11.37	35.14	60.24	-	60.24	210.24
John F. Jeskey	11/06/03	32.50	1.24	1.73	2.46	7.62	13.05	70.00	83.05	115.55
John F. Jeskey	11/07/00	97.50	3.72	5.20	7.39	22.85	39.16	210.00	249.16	346.66
John F. Jeskey	11/07/03	73.13	1.85	2.59	5.54	3.02	13.00	105.00	118.00	191.13
John F. Jeskey	11/13/03	185.58	7.08	9.90	13.90	46.14	77.02	210.00	287.02	472.60

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
John F. Jeskey	11/13/03	48.75	1.86	2.60	3.65	12.13	20.24	105.00	125.24	173.99
John F. Jeskey	11/14/03	154.38	5.89	8.23	11.56	38.35	64.03	332.50	396.53	550.91
John F. Jeskey	11/18/03	61.86	2.36	3.30	4.76	18.21	28.63	70.00	98.63	160.49
John F. Jeskey	11/18/03	185.58	7.08	9.90	14.28	54.51	85.77	210.00	295.77	481.35
John F. Jeskey	11/18/03	92.79	3.54	4.95	7.14	27.26	42.89	105.00	147.89	240.68
John F. Jeskey	11/19/03	340.23	12.99	18.15	25.80	69.53	126.47	385.00	511.47	851.70
John F. Jeskey	11/20/03	247.44	9.45	13.20	18.77	50.59	92.01	280.00	372.01	619.45
John F. Jeskey	11/20/03	291.18	7.05	9.85	22.08	9.87	48.85	210.00	258.85	550.03
John F. Jeskey	11/21/03	242.65	5.88	8.21	18.40	8.22	40.71	175.00	215.71	458.36
John F. Jeskey	12/11/03	61.86	2.36	3.30	4.72	11.73	22.11	70.00	92.11	153.97
John F. Jeskey	12/11/03	339.71	8.61	12.03	25.90	6.46	53.00	245.00	298.00	637.71
John F. Jeskey	12/12/03	582.36	14.75	20.62	44.41	11.10	90.88	420.00	510.88	1,093.24
John F. Jeskey	12/13/03	700.00	26.72	37.34	53.38	132.69	250.13	-	250.13	950.13
John F. Jeskey	12/15/03	154.65	5.90	8.25	11.76	30.55	56.46	175.00	231.46	386.11
John F. Jeskey	12/15/03	50.00	1.91	2.67	3.80	9.87	18.25	-	18.25	68.25
John F. Jeskey	12/15/03	48.75	1.86	2.60	3.71	9.63	17.80	105.00	122.80	171.55
John F. Jeskey	12/16/03	278.37	10.63	14.85	21.16	54.98	101.62	315.00	416.62	694.99
John F. Jeskey	12/16/03	50.00	1.91	2.67	3.80	9.87	18.25	-	18.25	68.25
John F. Jeskey	12/16/03	32.50	1.24	1.73	2.47	6.43	11.87	70.00	81.87	114.37
John F. Jeskey	12/16/03	262.91	10.04	14.02	19.90	61.68	105.64	297.50	403.14	666.05
Nelson A. Leite	10/02/03	29.25	0.74	1.04	2.21	1.32	5.31	52.50	57.81	87.06
Nelson A. Leite	10/02/03	52.44	2.00	2.80	3.97	12.29	21.06	70.00	91.06	143.50
Nelson A. Leite	10/06/03	293.84	11.22	15.67	22.31	60.27	109.47	332.50	441.97	735.81
Nelson A. Leite	10/06/03	39.00	1.49	2.08	2.96	8.01	14.54	105.00	119.54	158.54
Nelson A. Leite	10/08/03	185.58	7.08	9.90	14.09	38.07	69.14	210.00	279.14	464.72
Nelson A. Leite	10/09/03	417.56	15.94	22.27	31.70	85.65	155.56	472.50	628.06	1,045.62
Nelson A. Leite	10/10/03	247.44	9.44	13.20	18.78	50.74	92.16	280.00	372.16	619.60
Nelson A. Leite	10/10/03	97.06	2.35	3.28	7.37	3.36	16.36	70.00	86.36	183.42
Nelson A. Leite	10/11/03	242.65	6.15	8.59	18.42	8.40	41.56	175.00	216.56	459.21
Nelson A. Leite	10/12/03	278.37	10.63	14.85	21.22	-	46.70	-	46.70	325.07
Nelson A. Leite	10/13/03	309.30	11.81	16.50	23.58	-	51.89	-	51.89	361.19
Nelson A. Leite	10/14/03	340.23	12.99	18.15	25.93	-	57.07	-	57.07	397.30
Nelson A. Leite	10/15/03	309.30	11.81	16.50	23.58	-	51.89	-	51.89	361.19
Nelson A. Leite	10/16/03	485.30	11.75	16.42	36.99	-	65.16	-	65.16	550.46
Nelson A. Leite	10/17/03	582.36	14.10	19.71	44.39	-	78.20	-	78.20	660.56
Nelson A. Leite	10/18/03	388.24	9.84	13.74	29.59	-	53.17	-	53.17	441.41
Nelson A. Leite	10/18/03	250.00	9.54	13.34	19.06	-	41.94	-	41.94	291.94
Nelson A. Leite	10/20/03	278.37	10.63	14.85	21.18	54.69	101.35	315.00	416.35	694.72
Nelson A. Leite	10/21/03	371.16	14.17	19.80	28.24	72.91	135.12	420.00	555.12	926.28
Nelson A. Leite	10/22/03	309.30	11.81	16.50	23.53	60.76	112.60	350.00	462.60	771.90
Nelson A. Leite	10/23/03	340.23	12.99	18.15	25.89	66.83	123.86	385.00	508.86	849.09
Nelson A. Leite	10/24/03	582.36	14.10	19.71	44.31	15.12	93.24	420.00	513.24	1,095.60

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Nelson A. Leite	10/24/03	(293.84)	(11.22)	(15.67)	(22.31)	(60.27)	(109.47)	(332.50)	(441.97)	(735.81)
Nelson A. Leite	10/24/03	293.84	11.22	15.67	22.31	60.27	109.47	332.50	441.97	735.81
Nelson A. Leite	10/24/03	(185.58)	(7.08)	(9.90)	(14.09)	(38.07)	(69.14)	(210.00)	(279.14)	(464.72)
Nelson A. Leite	10/24/03	185.58	7.08	9.90	14.09	38.07	69.14	210.00	279.14	464.72
Nelson A. Leite	10/24/03	(417.56)	(15.94)	(22.27)	(31.70)	(85.65)	(155.56)	(472.50)	(628.06)	(1,045.62)
Nelson A. Leite	10/24/03	417.56	15.94	22.27	31.70	85.65	155.56	472.50	628.06	1,045.62
Nelson A. Leite	10/24/03	(247.44)	(9.44)	(13.20)	(18.78)	(50.74)	(92.16)	(280.00)	(372.16)	(619.60)
Nelson A. Leite	10/24/03	247.44	9.44	13.20	18.78	50.74	92.16	280.00	372.16	619.60
Nelson A. Leite	10/24/03	(242.65)	(6.15)	(8.59)	(18.42)	(8.40)	(41.56)	(175.00)	(216.56)	(459.21)
Nelson A. Leite	10/24/03	242.65	6.15	8.59	18.42	8.40	41.56	175.00	216.56	459.21
Nelson A. Leite	10/24/03	(97.06)	(2.35)	(3.28)	(7.37)	(3.36)	(16.36)	(70.00)	(86.36)	(183.42)
Nelson A. Leite	10/24/03	97.06	2.35	3.28	7.37	3.36	16.36	70.00	86.36	183.42
Nelson A. Leite	10/24/03	(39.00)	(1.49)	(2.08)	(2.96)	(8.01)	(14.54)	(105.00)	(119.54)	(158.54)
Nelson A. Leite	10/24/03	39.00	1.49	2.08	2.96	8.01	14.54	105.00	119.54	158.54
Nelson A. Leite	10/25/03	150.00	5.73	8.00	11.41	29.48	54.62	-	54.62	204.62
Nelson A. Leite	10/27/03	278.37	10.63	14.85	20.74	84.67	130.89	315.00	445.89	724.26
Nelson A. Leite	10/28/03	278.37	10.63	14.85	20.74	84.62	130.84	315.00	445.84	724.21
Nelson A. Leite	11/05/03	154.65	5.90	8.25	11.67	38.51	64.33	175.00	239.33	393.98
Nelson A. Leite	11/05/03	52.00	1.98	2.77	3.92	12.95	21.62	140.00	161.62	213.62
Nelson A. Leite	11/06/03	371.16	14.17	19.80	28.00	92.43	154.40	420.00	574.40	945.56
Nelson A. Leite	11/06/03	50.00	1.91	2.67	3.77	12.43	20.78	-	20.78	70.78
Nelson A. Leite	11/06/03	26.00	0.99	1.39	1.96	6.47	10.81	70.00	80.81	106.81
Nelson A. Leite	11/11/03	262.91	10.04	14.02	19.96	53.29	97.31	297.50	394.81	657.72
Nelson A. Leite	11/11/03	39.00	1.49	2.08	2.96	7.92	14.45	105.00	119.45	158.45
Nelson A. Leite	11/14/03	185.25	4.69	6.56	14.06	5.97	31.28	332.50	363.78	549.03
Nelson A. Leite	11/18/03	61.86	2.36	3.30	4.76	14.91	25.33	70.00	95.33	157.19
Nelson A. Leite	11/18/03	247.44	9.44	13.20	19.03	59.63	101.30	280.00	381.30	628.74
Nelson A. Leite	11/18/03	61.86	2.36	3.30	4.76	14.95	25.37	70.00	95.37	157.23
Nelson A. Leite	11/19/03	340.23	12.99	18.15	25.78	70.73	127.65	385.00	512.65	852.88
Nelson A. Leite	11/20/03	154.65	5.90	8.25	11.72	32.15	58.02	175.00	233.02	387.67
Nelson A. Leite	11/21/03	30.93	1.18	1.65	2.34	6.43	11.60	35.00	46.60	77.53
Nelson A. Leite	11/21/03	339.71	8.23	11.50	25.74	12.70	58.17	245.00	303.17	642.88
Nelson A. Leite	11/21/03	39.00	0.99	1.38	2.96	1.46	6.79	70.00	76.79	115.79
Nelson A. Leite	12/15/03	309.30	11.81	16.50	29.42	60.65	118.38	350.00	468.38	777.68
Nelson A. Leite	12/16/03	278.37	10.63	14.85	26.48	54.58	106.54	315.00	421.54	699.91
Nelson A. Leite	12/16/03	100.00	3.82	5.33	9.51	19.61	38.27	-	38.27	138.27
Nelson A. Leite	12/16/03	26.00	0.99	1.39	2.47	5.10	9.95	70.00	79.95	105.95
Nelson A. Leite	12/18/03	108.26	4.13	5.77	10.30	21.23	41.43	122.50	163.93	272.19
Nelson A. Leite	12/18/03	266.92	6.46	9.03	25.39	6.81	47.69	192.50	240.19	507.11
Nelson A. Leite	12/18/03	58.50	1.48	2.07	5.56	1.50	10.61	105.00	115.61	174.11
Patrick J. Morris	10/02/03	233.84	8.93	12.47	17.40	82.61	121.41	297.50	418.91	652.75
Patrick J. Morris	10/02/03	72.80	1.57	2.19	5.42	11.88	21.06	52.50	73.56	146.36

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Patrick J. Morris	10/02/03	52.44	2.00	2.80	3.90	18.54	27.24	70.00	97.24	149.68
Patrick J. Morris	10/06/03	261.35	9.98	13.94	19.15	107.85	150.92	332.50	483.42	744.77
Patrick J. Morris	10/06/03	36.00	1.37	1.92	2.64	14.85	20.78	105.00	125.78	161.78
Patrick J. Morris	10/11/03	137.55	5.25	7.34	10.08	56.78	79.45	175.00	254.45	392.00
Patrick J. Morris	10/13/03	165.06	6.30	8.80	12.46	-	27.56	-	27.56	192.62
Patrick J. Morris	10/13/03	157.32	6.01	8.39	11.88	-	26.28	-	26.28	183.60
Patrick J. Morris	10/14/03	209.76	8.01	11.19	15.84	-	35.04	-	35.04	244.80
Patrick J. Morris	10/16/03	275.10	10.50	14.67	20.77	-	45.94	-	45.94	321.04
Patrick J. Morris	10/17/03	55.02	2.10	2.93	4.15	-	9.18	-	9.18	64.20
Patrick J. Morris	10/17/03	485.30	10.45	14.61	36.65	-	61.71	-	61.71	547.01
Patrick J. Morris	10/18/03	582.36	12.54	17.53	43.98	-	74.05	-	74.05	656.41
Patrick J. Morris	10/18/03	150.00	5.73	8.00	11.33	-	25.06	-	25.06	175.06
Patrick J. Morris	10/20/03	247.59	9.45	13.31	18.68	63.07	104.51	315.00	419.51	667.10
Patrick J. Morris	10/20/03	72.00	2.75	3.84	5.43	18.34	30.36	210.00	240.36	312.36
Patrick J. Morris	10/21/03	330.12	12.60	17.61	24.91	84.10	139.22	420.00	559.22	889.34
Patrick J. Morris	10/22/03	275.10	10.50	14.67	20.75	70.09	116.01	350.00	466.01	741.11
Patrick J. Morris	10/23/03	82.53	3.15	4.40	6.23	21.02	34.80	105.00	139.80	222.33
Patrick J. Morris	10/23/03	388.24	8.36	11.69	29.29	32.71	82.05	280.00	362.05	750.29
Patrick J. Morris	10/24/03	582.36	12.54	17.53	43.94	49.06	123.07	420.00	543.07	1,125.43
Patrick J. Morris	10/25/03	150.00	5.73	8.00	11.32	38.23	63.28	-	63.28	213.28
Patrick J. Morris	10/27/03	247.59	9.45	13.21	17.94	124.00	164.60	315.00	479.60	727.19
Patrick J. Morris	10/29/03	247.59	9.45	13.21	17.94	124.00	164.60	315.00	479.60	727.19
Patrick J. Morris	10/30/03	108.00	4.12	5.76	7.83	54.08	71.79	315.00	386.79	494.79
Patrick J. Morris	11/05/03	137.55	5.25	7.34	10.17	53.81	76.57	175.00	251.57	389.12
Patrick J. Morris	11/05/03	48.00	1.83	2.56	3.55	18.78	26.72	140.00	166.72	214.72
Patrick J. Morris	11/06/03	330.12	12.60	17.61	24.40	129.16	183.77	420.00	603.77	933.89
Patrick J. Morris	11/06/03	100.00	3.82	5.33	7.39	39.13	55.67	-	55.67	155.67
Patrick J. Morris	11/06/03	24.00	0.92	1.28	1.77	9.40	13.37	70.00	83.37	107.37
Patrick J. Morris	11/11/03	233.84	8.93	12.47	17.51	69.64	108.55	297.50	406.05	639.89
Patrick J. Morris	11/14/03	171.00	4.33	6.05	12.80	21.76	44.94	332.50	377.44	548.44
Patrick J. Morris	11/18/03	55.02	2.10	2.93	4.23	19.87	29.13	70.00	99.13	154.15
Patrick J. Morris	11/18/03	220.08	8.40	11.74	16.92	79.48	116.54	280.00	396.54	616.62
Patrick J. Morris	11/18/03	55.02	2.10	2.93	4.23	19.86	29.12	70.00	99.12	154.14
Patrick J. Morris	11/19/03	302.61	11.55	16.14	22.60	93.34	143.63	385.00	528.63	831.24
Patrick J. Morris	11/20/03	137.55	5.25	7.34	10.27	42.43	65.29	175.00	240.29	377.84
Patrick J. Morris	11/21/03	27.51	1.05	1.47	2.05	8.50	13.07	35.00	48.07	75.58
Patrick J. Morris	11/21/03	339.71	7.32	10.23	25.37	46.87	89.79	245.00	334.79	674.50
Patrick J. Morris	11/21/03	36.00	0.91	1.27	2.69	4.97	9.84	70.00	79.84	115.84
Patrick J. Morris	12/12/03	55.02	2.10	2.93	4.15	14.38	23.56	70.00	93.56	148.58
Patrick J. Morris	12/12/03	485.30	10.45	14.61	36.57	44.11	105.74	350.00	455.74	941.04
Patrick J. Morris	12/13/03	291.18	6.27	8.76	21.94	26.47	63.44	210.00	273.44	564.62
Patrick J. Morris	12/13/03	50.00	1.91	2.67	3.77	13.07	21.42	-	21.42	71.42

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Patrick J. Morris	12/15/03	137.55	5.25	7.34	10.37	35.57	58.53	175.00	233.53	371.08
Patrick J. Morris	12/15/03	45.00	1.72	2.40	3.39	11.64	19.15	105.00	124.15	169.15
Patrick J. Morris	12/16/03	247.59	9.45	13.21	18.66	64.06	105.38	315.00	420.38	667.97
Patrick J. Morris	12/16/03	30.00	1.15	1.60	2.26	7.76	12.77	70.00	82.77	112.77
Piotr Karłowicz	10/20/03	247.44	9.44	13.20	18.72	52.98	94.34	280.00	374.34	621.78
Scott A. Hopkins	10/2/2003	310.60	11.86	16.57	23.87	71.94	124.24	350.00	474.24	784.84
Scott A. Hopkins	10/6/2003	295.07	11.26	15.74	22.67	62.11	111.78	332.50	444.28	739.35
Scott A. Hopkins	10/6/2003	45.00	1.72	2.40	3.46	9.47	17.05	105.00	122.05	167.05
Scott A. Hopkins	10/10/2003	62.12	2.37	3.31	4.77	13.08	23.53	70.00	93.53	155.65
Scott A. Hopkins	10/11/2003	155.30	5.93	8.28	11.93	32.68	58.82	175.00	233.82	389.12
Scott A. Hopkins	10/12/2003	279.54	10.67	14.91	21.43	-	47.01	-	47.01	326.55
Scott A. Hopkins	10/13/2003	310.80	11.86	16.57	23.81	-	52.24	-	52.24	362.84
Scott A. Hopkins	10/14/2003	341.66	13.04	18.22	26.19	-	57.45	-	57.45	399.11
Scott A. Hopkins	10/15/2003	310.60	11.86	16.57	23.81	-	52.24	-	52.24	362.84
Scott A. Hopkins	10/16/2003	465.90	11.80	16.49	35.72	-	64.01	-	64.01	529.91
Scott A. Hopkins	10/17/2003	559.08	14.16	19.79	42.86	-	76.81	-	76.81	635.89
Scott A. Hopkins	10/18/2003	559.08	14.16	19.79	42.86	-	76.81	-	76.81	635.89
Scott A. Hopkins	10/18/2003	200.00	7.63	10.67	15.33	-	33.63	-	33.63	233.63
Scott A. Hopkins	10/20/2003	279.54	10.67	14.91	21.45	58.85	105.88	315.00	420.88	700.42
Scott A. Hopkins	10/21/2003	372.72	14.23	19.88	28.60	78.47	141.18	420.00	561.18	933.90
Scott A. Hopkins	10/22/2003	310.60	11.86	16.57	23.83	65.39	117.65	350.00	467.65	778.25
Scott A. Hopkins	10/23/2003	279.54	10.67	14.91	21.45	58.84	105.87	315.00	420.87	700.41
Scott A. Hopkins	10/23/2003	93.18	2.36	3.30	7.15	3.71	16.52	70.00	86.52	179.70
Scott A. Hopkins	10/24/2003	559.08	14.16	19.79	42.89	22.36	99.20	420.00	519.20	1,078.28
Scott A. Hopkins	10/27/2003	279.54	10.67	14.91	21.48	67.17	114.23	315.00	429.23	708.77
Scott A. Hopkins	10/28/2003	279.54	10.67	14.91	21.48	67.17	114.23	315.00	429.23	708.77
Scott A. Hopkins	10/29/2003	279.54	10.67	14.91	21.48	67.14	114.20	315.00	429.20	708.74
Scott A. Hopkins	11/5/2003	155.30	5.93	8.28	11.93	37.15	63.29	175.00	238.29	393.59
Scott A. Hopkins	11/5/2003	60.00	2.29	3.20	4.61	14.35	24.45	140.00	164.45	224.45
Scott A. Hopkins	11/6/2003	341.66	13.04	18.22	26.25	81.67	139.18	385.00	524.18	865.84
Scott A. Hopkins	11/11/2003	264.01	10.08	14.08	20.26	55.58	100.00	297.50	397.50	661.51
Scott A. Hopkins	11/11/2003	50.00	1.91	2.67	3.84	10.53	18.95	-	18.95	68.95
Scott A. Hopkins	11/14/2003	213.75	5.42	7.57	16.41	8.54	37.94	332.50	370.44	584.19
Scott A. Hopkins	11/18/2003	62.12	2.37	3.31	4.78	14.40	24.86	70.00	94.86	156.98
Scott A. Hopkins	11/18/2003	248.48	9.48	13.25	19.11	57.60	99.44	280.00	379.44	627.92
Scott A. Hopkins	11/18/2003	62.12	2.37	3.31	4.78	14.41	24.87	70.00	94.87	156.99
Scott A. Hopkins	11/19/2003	62.12	2.37	3.31	4.77	13.08	23.53	70.00	93.53	155.65
Scott A. Hopkins	11/20/2003	403.78	15.41	21.54	30.98	85.00	152.93	455.00	607.93	1,011.71
Scott A. Hopkins	11/20/2003	46.59	1.18	1.65	3.57	1.87	8.27	35.00	43.27	89.86
Scott A. Hopkins	11/21/2003	232.95	5.90	8.25	17.87	9.32	41.34	175.00	216.34	449.29
Scott A. Hopkins	12/1/2003	62.12	2.37	3.31	4.76	13.08	23.52	70.00	93.52	155.64
Scott A. Hopkins	12/11/2003	326.13	8.26	11.55	25.01	13.05	57.87	245.00	302.87	629.00

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Scott A. Hopkins	12/12/2003	559.08	14.16	19.79	42.87	22.36	99.18	420.00	519.18	1,078.26
Scott A. Hopkins	12/13/2003	279.54	7.08	9.90	21.43	11.18	49.59	210.00	259.59	539.13
Scott A. Hopkins	12/13/2003	100.00	3.82	5.33	7.67	21.02	37.84	-	37.84	137.84
Scott A. Hopkins	12/15/2003	155.30	5.93	8.28	11.91	32.69	58.81	175.00	233.81	389.11
Scott A. Hopkins	12/15/2003	45.00	1.72	2.40	3.45	9.47	17.04	105.00	122.04	167.04
Scott A. Hopkins	12/16/2003	279.54	10.67	14.91	21.44	58.85	105.87	315.00	420.87	700.41
Scott A. Hopkins	12/16/2003	30.00	1.14	1.60	2.30	6.31	11.35	70.00	81.35	111.35
Scott A. Hopkins	12/18/2003	170.83	6.52	9.11	13.10	25.98	64.71	192.50	257.21	428.04
Scott A. Hopkins	12/18/2003	163.07	4.13	5.77	12.51	6.50	28.91	122.50	151.41	314.48
Scott A. Hopkins	12/18/2003	67.50	1.71	2.39	5.18	2.70	11.98	105.00	116.98	184.48
Christopher E. Lonchiadis	10/2/2003	262.91	10.04	14.02	19.91	61.70	105.67	297.50	403.17	666.08
Christopher E. Lonchiadis	10/2/2003	72.80	1.76	2.46	5.51	3.14	12.87	52.50	65.37	138.17
Christopher E. Lonchiadis	10/2/2003	52.44	2.00	2.80	3.97	12.30	21.07	70.00	91.07	143.51
Christopher E. Lonchiadis	10/6/2003	293.84	11.22	15.67	22.27	62.16	111.32	332.50	443.82	737.66
Christopher E. Lonchiadis	10/6/2003	43.50	1.66	2.32	3.30	9.21	16.49	105.00	121.49	164.99
Christopher E. Lonchiadis	10/8/2003	185.58	7.08	9.90	14.06	39.27	70.31	210.00	280.31	465.89
Christopher E. Lonchiadis	10/9/2003	417.56	15.94	22.27	31.64	88.32	158.17	472.50	630.67	1,048.23
Christopher E. Lonchiadis	10/10/2003	247.44	9.44	13.20	18.75	52.34	93.73	280.00	373.73	621.17
Christopher E. Lonchiadis	10/10/2003	97.06	2.46	3.44	7.36	3.98	17.24	70.00	87.24	184.30
Christopher E. Lonchiadis	10/12/2003	278.37	10.63	14.85	21.22	-	46.70	-	46.70	325.07
Christopher E. Lonchiadis	10/13/2003	309.30	11.81	16.50	23.58	-	51.89	-	51.89	361.19
Christopher E. Lonchiadis	10/14/2003	340.23	12.99	18.15	25.94	-	57.08	-	57.08	397.31
Christopher E. Lonchiadis	10/15/2003	309.30	11.81	16.50	23.58	-	51.89	-	51.89	361.19
Christopher E. Lonchiadis	10/16/2003	485.30	12.29	17.18	37.00	-	66.47	-	66.47	551.77
Christopher E. Lonchiadis	10/17/2003	582.36	14.75	20.62	44.40	-	79.77	-	79.77	662.13
Christopher E. Lonchiadis	10/18/2003	582.36	14.10	19.71	44.40	-	78.21	-	78.21	660.57
Christopher E. Lonchiadis	10/18/2003	200.00	7.63	10.67	15.25	-	33.55	-	33.55	233.55
Christopher E. Lonchiadis	10/21/2003	371.16	14.17	19.80	28.18	76.06	138.21	420.00	558.21	929.37
Christopher E. Lonchiadis	10/22/2003	309.30	11.81	16.50	23.48	63.40	115.19	350.00	465.19	774.49
Christopher E. Lonchiadis	10/23/2003	340.23	12.99	18.15	25.83	69.73	126.70	385.00	511.70	851.93
Christopher E. Lonchiadis	10/24/2003	216.51	8.26	11.55	16.44	44.38	80.63	245.00	325.63	542.14
Christopher E. Lonchiadis	10/24/2003	242.65	5.88	8.21	18.42	8.37	40.88	175.00	215.88	458.53
Christopher E. Lonchiadis	10/25/2003	50.00	1.91	2.67	3.80	10.26	18.64	-	18.64	68.64
Christopher E. Lonchiadis	10/27/2003	278.37	10.63	14.85	20.87	77.33	123.68	315.00	438.68	717.05
Christopher E. Lonchiadis	10/29/2003	278.37	10.63	14.85	20.87	77.33	123.68	315.00	438.68	717.05
Christopher E. Lonchiadis	10/30/2003	159.50	6.09	8.51	11.96	44.30	70.86	385.00	455.86	615.36
Christopher E. Lonchiadis	11/5/2003	154.65	5.90	8.25	11.66	39.43	65.24	175.00	240.24	394.89
Christopher E. Lonchiadis	11/5/2003	58.00	2.21	3.09	4.37	14.79	24.46	140.00	164.46	222.46
Christopher E. Lonchiadis	11/6/2003	371.16	14.17	19.80	27.99	94.61	158.57	420.00	576.57	947.73
Christopher E. Lonchiadis	11/6/2003	29.00	1.11	1.55	2.19	7.39	12.24	70.00	82.24	111.24
Christopher E. Lonchiadis	11/11/2003	262.91	10.04	14.02	19.97	52.87	96.90	297.50	394.40	657.31
Christopher E. Lonchiadis	11/11/2003	50.00	1.91	2.67	3.80	10.06	18.44	-	18.44	68.44



## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Christopher E. Lonchiadis	11/11/2003	43.50	1.66	2.32	3.30	8.74	16.02	105.00	121.02	164.52
Christopher E. Lonchiadis	11/14/2003	206.63	5.23	7.31	15.69	6.32	34.55	332.50	367.05	573.68
Christopher E. Lonchiadis	11/18/2003	61.86	2.36	3.30	4.76	16.15	26.57	70.00	96.57	158.43
Christopher E. Lonchiadis	11/18/2003	247.44	9.44	13.20	19.03	64.49	106.16	280.00	386.16	633.60
Christopher E. Lonchiadis	11/18/2003	61.86	2.36	3.30	4.76	16.13	26.55	70.00	96.55	158.41
Christopher E. Lonchiadis	11/19/2003	30.93	1.18	1.65	2.34	6.63	11.80	35.00	46.80	77.73
Christopher E. Lonchiadis	11/20/2003	433.02	16.53	23.10	32.75	92.94	165.32	490.00	655.32	1,088.34
Christopher E. Lonchiadis	11/21/2003	61.86	2.36	3.30	4.68	13.28	23.62	70.00	93.62	155.48
Christopher E. Lonchiadis	11/21/2003	145.59	3.53	4.93	11.01	6.42	25.89	105.00	130.89	276.48
Christopher E. Lonchiadis	12/11/2003	61.86	2.36	3.30	4.71	11.67	22.04	70.00	92.04	153.90
Christopher E. Lonchiadis	12/11/2003	339.71	8.23	11.50	25.88	6.18	51.79	245.00	296.79	636.50
Christopher E. Lonchiadis	12/12/2003	582.36	14.10	19.71	44.37	10.57	88.75	420.00	508.75	1,091.11
Christopher E. Lonchiadis	12/13/2003	752.22	19.06	26.63	57.30	13.65	116.65	542.50	659.15	1,411.37
Christopher E. Lonchiadis	12/13/2003	100.00	3.82	5.33	7.62	18.88	35.65	-	35.65	135.65
Christopher E. Lonchiadis	12/15/2003	309.30	11.81	16.50	23.52	60.97	112.80	350.00	462.80	772.10
Christopher E. Lonchiadis	12/16/2003	278.37	10.63	14.85	21.16	54.87	101.51	315.00	416.51	694.88
Christopher E. Lonchiadis	12/16/2003	29.00	1.11	1.55	2.20	5.72	10.58	70.00	80.58	109.58
Christopher E. Lonchiadis	12/18/2003	108.26	4.13	5.77	8.23	21.31	39.44	122.50	161.94	270.20
Christopher E. Lonchiadis	12/18/2003	266.92	6.46	9.03	20.29	7.12	42.90	192.50	235.40	502.32
Christopher E. Lonchiadis	12/18/2003	65.25	1.65	2.31	4.96	1.74	10.66	105.00	115.66	180.91
Eric Ridge	10/2/2003	295.70	11.29	15.77	22.13	35.48	84.67	-	84.67	380.37
Eric Ridge	10/6/2003	280.92	10.72	14.98	20.72	41.83	88.25	-	88.25	369.17
Eric Ridge	10/6/2003	42.00	1.60	2.24	3.10	6.26	13.20	-	13.20	55.20
Eric Ridge	10/11/2003	147.85	5.64	7.89	10.90	22.02	46.45	-	46.45	194.30
Eric Ridge	10/12/2003	266.13	10.16	14.20	20.20	-	44.56	-	44.56	310.69
Eric Ridge	10/13/2003	295.70	11.29	15.77	22.45	-	49.51	-	49.51	345.21
Eric Ridge	10/14/2003	325.27	12.42	17.35	24.69	-	54.46	-	54.46	379.73
Eric Ridge	10/15/2003	295.70	11.29	15.77	22.45	-	49.51	-	49.51	345.21
Eric Ridge	10/16/2003	485.30	12.29	17.18	36.84	-	66.31	-	66.31	551.61
Eric Ridge	10/17/2003	582.36	14.75	20.62	44.21	-	79.58	-	79.58	661.94
Eric Ridge	10/18/2003	582.36	14.75	20.62	44.21	-	79.58	-	79.58	661.94
Eric Ridge	10/18/2003	150.00	5.73	8.00	11.39	-	25.12	-	25.12	175.12
Eric Ridge	10/20/2003	266.13	10.16	14.20	20.14	14.20	58.70	-	58.70	324.83
Eric Ridge	10/21/2003	354.84	13.54	18.93	26.86	18.93	78.26	-	78.26	433.10
Eric Ridge	10/22/2003	295.70	11.29	15.77	22.38	15.77	65.21	-	65.21	360.91
Eric Ridge	10/23/2003	266.13	10.16	14.20	20.14	14.20	58.70	-	58.70	324.83
Eric Ridge	10/23/2003	97.06	2.46	3.44	7.35	4.72	17.97	-	17.97	115.03
Eric Ridge	10/24/2003	582.36	14.75	20.62	44.08	28.44	107.89	-	107.89	690.25
Eric Ridge	10/25/2003	250.00	9.54	13.33	18.92	13.33	55.12	-	55.12	305.12
Eric Ridge	10/27/2003	266.13	10.16	14.20	19.65	46.96	90.97	-	90.97	357.10
Eric Ridge	10/29/2003	266.13	10.16	14.20	19.65	46.96	90.97	-	90.97	357.10
Eric Ridge	10/30/2003	203.00	7.75	10.83	14.99	35.83	69.40	-	69.40	272.40

## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Eric Ridge	11/5/2003	206.99	7.90	11.04	15.53	22.65	57.12	-	57.12	264.11
Eric Ridge	11/5/2003	28.00	1.07	1.49	2.10	3.06	7.72	-	7.72	35.72
Eric Ridge	11/6/2003	354.84	13.54	18.93	26.62	38.84	97.93	-	97.93	452.77
Eric Ridge	11/6/2003	150.00	5.73	8.00	11.25	16.43	41.41	-	41.41	191.41
Eric Ridge	11/6/2003	28.00	1.07	1.49	2.10	3.06	7.72	-	7.72	35.72
Eric Ridge	11/7/2003	70.00	2.67	3.73	5.25	7.66	19.31	-	19.31	89.31
Eric Ridge	11/7/2003	84.00	2.13	2.97	6.30	7.09	18.49	-	18.49	102.49
Eric Ridge	11/11/2003	251.35	9.59	13.41	18.87	20.65	62.52	-	62.52	313.87
Eric Ridge	11/11/2003	42.00	1.60	2.24	3.15	3.45	10.44	-	10.44	52.44
Eric Ridge	11/14/2003	199.50	5.05	7.06	14.98	15.49	42.58	-	42.58	242.08
Eric Ridge	11/18/2003	59.14	2.26	3.16	4.34	12.35	22.11	-	22.11	81.25
Eric Ridge	11/18/2003	177.42	6.77	9.46	13.03	37.00	66.26	-	66.26	243.88
Eric Ridge	11/18/2003	88.71	3.39	4.73	6.52	18.51	33.15	-	33.15	121.86
Eric Ridge	11/19/2003	325.27	12.42	17.35	24.43	26.24	80.44	-	80.44	405.71
Eric Ridge	11/20/2003	147.85	5.64	7.89	11.10	11.93	36.56	-	36.56	184.41
Eric Ridge	11/21/2003	59.14	2.26	3.15	4.44	4.77	14.62	-	14.62	73.76
Eric Ridge	11/21/2003	291.18	6.74	9.42	21.87	22.18	60.21	-	60.21	351.39
Eric Ridge	11/21/2003	42.00	1.06	1.49	3.15	3.20	8.90	-	8.90	50.90
Eric Ridge	12/11/2003	59.14	2.26	3.15	4.48	2.87	12.76	-	12.76	71.90
Eric Ridge	12/11/2003	339.71	7.87	10.99	25.73	14.91	59.50	-	59.50	399.21
Eric Ridge	12/12/2003	582.36	13.48	18.84	44.10	25.59	102.01	-	102.01	684.37
Eric Ridge	12/13/2003	291.18	6.74	9.42	22.05	12.80	51.01	-	51.01	342.19
Eric Ridge	12/13/2003	50.00	1.91	2.67	3.79	2.42	10.79	-	10.79	60.79
Christopher A. Marchesse	10/20/2003	339.68	12.91	18.04	25.99	56.38	113.32	367.50	480.82	820.50
Steffen Sommerfeld	10/15/2003	162.64	6.21	8.67	24.19	-	39.07	-	39.07	201.71
Steffen Sommerfeld	10/15/2003	78.00	2.98	4.16	11.60	-	18.74	-	18.74	96.74
Steffen Sommerfeld	10/17/2003	533.83	13.52	18.90	79.39	-	111.81	-	111.81	645.64
Steffen Sommerfeld	10/20/2003	236.56	9.03	12.62	34.29	67.95	123.89	280.00	403.89	640.45
Steffen Sommerfeld	10/20/2003	26.00	0.99	1.39	3.77	7.47	13.62	70.00	83.62	109.62
Steffen Sommerfeld	10/21/2003	630.83	15.98	22.33	49.01	-	87.32	-	87.32	718.15
Steffen Sommerfeld	10/21/2003	39.00	0.99	1.38	3.03	-	5.40	-	5.40	44.40
Steffen Sommerfeld	10/22/2003	133.07	5.08	7.10	19.29	38.22	69.69	157.50	227.19	360.26
Steffen Sommerfeld	10/22/2003	133.07	5.08	7.10	19.29	38.22	69.69	157.50	227.19	360.26
Steffen Sommerfeld	10/23/2003	177.42	6.77	9.46	25.72	50.67	92.92	210.00	302.92	480.34
Steffen Sommerfeld	10/23/2003	177.42	6.77	9.46	25.72	50.67	92.92	210.00	302.92	480.34
Steffen Sommerfeld	10/24/2003	118.28	4.51	3.31	17.15	33.97	61.94	140.00	201.94	320.22
Steffen Sommerfeld	10/24/2003	118.28	4.51	6.31	17.15	33.97	61.94	140.00	201.94	320.22
Steffen Sommerfeld	10/24/2003	29.57	1.13	1.58	4.29	8.50	15.50	35.00	50.50	80.07
Steffen Sommerfeld	10/24/2003	145.59	3.37	4.71	21.10	16.99	46.17	105.00	151.17	296.76
Steffen Sommerfeld	10/24/2003	48.75	1.24	1.73	7.07	5.68	15.72	87.50	103.22	151.97
Steffen Sommerfeld	10/27/2003	88.71	3.39	4.73	6.75	28.78	43.65	105.00	148.65	237.36
Steffen Sommerfeld	10/27/2003	88.81	3.39	4.73	6.75	28.78	43.65	105.00	148.65	237.46



## 2003 EMPLOYEE PAYROLL BREAK DOWN - PHASE I DIRECT LABOR

Re: Insituform Technologies

Name	Work Date	Gross Pay	General Liab. Amount	Workers' Comp. Ins.	Employer Payroll Tax	Fringe Benefits	Payroll Burden	Equipment Burden	Total Burden	Total PR Cost
Steffen Sommerfeld	10/27/2003	88.71	3.39	4.73	6.75	28.78	43.65	105.00	148.65	237.36
Steffen Sommerfeld	10/27/2003	73.93	2.82	3.94	5.62	24.00	36.38	87.50	123.88	197.81
Steffen Sommerfeld	10/28/2003	266.13	10.16	14.20	20.24	86.34	130.94	315.00	445.94	712.07
Steffen Sommerfeld	10/28/2003	26.00	0.99	1.39	1.98	8.43	12.79	70.00	82.79	108.79
Steffen Sommerfeld	10/29/2003	236.56	9.03	12.62	17.99	76.77	116.41	280.00	396.41	632.97
Steffen Sommerfeld	10/29/2003	26.00	0.99	1.39	1.98	8.43	12.79	70.00	82.79	108.79
Steffen Sommerfeld	11/5/2003	251.35	9.59	13.41	19.28	72.01	114.29	297.50	411.79	663.14
Steffen Sommerfeld	11/6/2003	340.06	12.98	18.14	26.08	97.40	154.60	402.50	557.10	897.16
Steffen Sommerfeld	11/6/2003	6.50	0.25	0.35	0.50	1.87	2.97	17.50	20.47	26.97
Steffen Sommerfeld	11/6/2003	29.25	0.74	1.04	2.24	2.72	6.74	52.50	59.24	88.49
Steffen Sommerfeld	11/11/2003	295.70	11.29	15.77	22.50	73.35	122.91	350.00	472.91	768.61
Steffen Sommerfeld	11/11/2003	39.00	1.49	2.08	2.97	9.68	16.22	105.00	121.22	160.22
Steffen Sommerfeld	11/12/2003	59.14	2.26	3.15	4.50	14.67	24.58	70.00	94.58	153.72
Steffen Sommerfeld	11/12/2003	32.50	1.24	1.73	2.47	8.07	13.51	87.50	101.01	133.51
Steffen Sommerfeld	11/13/2003	59.14	2.26	3.15	4.50	14.63	24.54	70.00	94.54	153.68
Steffen Sommerfeld	11/13/2003	194.12	4.49	6.28	14.77	15.09	40.63	140.00	180.63	374.75
Steffen Sommerfeld	11/13/2003	133.07	5.08	7.10	10.13	33.00	55.31	157.50	212.81	345.88
Steffen Sommerfeld	11/13/2003	58.50	2.23	3.12	4.45	14.50	24.30	157.50	181.80	240.30
Steffen Sommerfeld	11/13/2003	58.50	1.48	2.07	4.45	4.53	12.53	105.00	117.53	176.03
Steffen Sommerfeld	11/13/2003	58.50	1.48	2.07	4.45	4.53	12.53	385.00	528.01	868.24
Steffen Sommerfeld	11/18/2003	340.23	12.99	18.15	25.76	86.11	143.01	105.00	121.40	160.40
Steffen Sommerfeld	11/18/2003	39.00	1.49	2.08	2.95	9.88	16.40	122.50	171.46	279.72
Steffen Sommerfeld	12/16/2003	108.26	4.13	5.77	8.12	30.94	48.96	52.50	61.33	80.83
Steffen Sommerfeld	12/16/2003	19.50	0.74	1.04	1.46	5.59	8.83			
Pre December 31, 2003		<u>\$ 96,172.41</u>	<u>\$ 3,265.05</u>	<u>\$ 4,559.66</u>	<u>\$ 7,455.52</u>	<u>\$ 13,158.56</u>	<u>\$ 28,452.40</u>	<u>\$ 63,633.50</u>	<u>\$ 92,085.90</u>	<u>\$ 188,258.31</u>
Total		\$ 514,240.87					\$ 213,196.48	\$ 417,832.49		
Post December 31, 2003		<u>\$ 418,068.46</u>					<u>\$ 184,744.08</u>	<u>\$ 354,198.99</u>		

## PRE V. POST DECEMBER 31, 2003 EXPENSES

Re: Insituform Technologies, Inc.

Tab	Description	Expenses Through 12/31/03	Expenses After 12/31/03	Total Claimed Expenses
D-1	Equipment Rental	\$ -	\$ 984.38	\$ 984.38
D-2	Per Diem & Lodging	4,138.27	62,314.22	66,452.49
D-3	Expendables & Supplies	18,636.60	74,330.21	92,966.81
D-4	Miscellaneous Expenses	13,968.02	186,982.58	200,950.60
D-5	Independent Testing Services	3,475.00	6,450.00	9,925.00
D-6	Field Office Expenses	-	1,077.98	1,077.98
D-7	Air Travel	2,544.40	6,454.28	8,998.68
D-8	Meals	130.40	1,202.52	1,332.92
D-9	Subcontractor & Consultants	1,001,125.88	2,325,997.97	3,327,123.85
Total		<u>\$ 1,044,018.57</u>	<u>\$ 2,665,794.14</u>	<u>\$ 3,709,812.71</u>

## DETAIL OF SUBCONTRACTOR &amp; CONSULTANTS PRE V. POST DECEMBER 31, 2003 COSTS

Re: Insituform Technologies, Inc.

D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	D-9	Total
-	908.28	9,510.00	408.32	750.00	-	1,233.50	125.32	290,582.75	
	2,220.24	60.00	574.85	2,100.00		601.00	5.08	61,069.50	
	100.92	5,388.00	311.80	625.00		709.90		25,000.00	
	100.92	3,678.60	293.31					290,217.22	
	201.84		238.34					29,000.00	
	201.84		8.82					295,883.34	
	100.92		420.59					9,373.07	
	303.31		11.14						
			665.43						
			4.16						
			115.82						
			29.51						
			256.59						
			159.28						
			204.98						
			127.41						
			62.61						
			64.12						
			35.26						
			60.90						
			68.22						
			210.28						
			233.92						
			2,010.00						
			14.41						
			14.41						
			1,039.24						
			7.75						
			10.45						
			7.75						
			7.75						
			7.75						
			3.68						
			11.67						
			65.43						
			396.90						
			396.90						
			598.24						

## DETAIL OF SUBCONTRACTOR &amp; CONSULTANTS PRE V. POST DECEMBER 31, 2003 COSTS

Re: Insituform Technologies, Inc.

	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	D-9	Total
				129.41						
				52.50						
				53.12						
				126.50						
				138.43						
				309.50						
				614.00						
				1,098.00						
				951.13						
				393.83						
				708.52						
				9.97						
				12.71						
				65.93						
				135.48						
				11.00						
Pre December 31, 2003	\$ -	\$ 4,138.27	\$ 18,636.60	\$ 13,968.02	\$ 3,475.00	\$ -	\$ 2,544.40	\$ 130.40	\$ 1,001,125.88	\$ 1,044,018.57
Total	\$ 984.38	\$ 66,452.49	\$ 92,966.81	\$ 200,950.60	\$ 9,925.00	\$ 1,077.98	\$ 8,998.68	\$ 1,332.92	\$ 3,327,123.85	\$ 3,709,812.71
Post December 31, 2003	\$ 984.38	\$ 62,314.22	\$ 74,330.21	\$ 186,982.58	\$ 6,450.00	\$ 1,077.98	\$ 6,454.28	\$ 1,202.52	\$ 2,325,997.97	\$ 2,665,794.14